

Exhibit A

STATE OF RHODE ISLAND
WASHINGTON, S.C

SUPERIOR COURT

BANK RHODE ISLAND,
Petitioner

vs.

W.C. No. 15- 0155

SPECTRUM ANALYTICAL, INC. and
HANIBAL TECHNOLOGY, LLC
Respondents.

ORDER APPOINTING TEMPORARY RECEIVER

This cause came on to be heard upon the Petition of Bank Rhode Island for Appointment of a Temporary Receiver before the Honorable Brian P. Stern in the 2nd of April, 2015, and, upon consideration thereof, it is hereby

ORDERED, ADJUDGED and DECREED

1. That, Max L. Sinc, of Providence, Rhode Island, be and hereby is appointed Temporary Receiver (the "Receiver") of Respondents, Spectrum Analytical, Inc. and Hanibal Technology, LLC;

2. That the Receiver shall, no later than five (5) days from the date hereof, file a bond in the sum of \$ 10,000 with any surety company authorized to do business in the State of Rhode Island as surety thereon, conditioned that the Receiver will well and truly perform the duties of said office and duly account for all monies and property which may come into the Receiver's hands and abide by and perform all things which the Receiver will be directed to do by this Court.

3. That the Receiver is authorized to take possession and charge of the property and assets of the Respondents, to collect the debts and property belonging to it, and to preserve the same until further Order of this Court.

4. That the Receiver is authorized, until further Order of this Court, in the Receiver's discretion and as the Receiver deems appropriate and advisable, to conduct the business of Respondents, to borrow money from time to time, to purchase, for cash or upon credit, merchandise, materials, and other property, to engage appraisers and/or employees and assistants, clerical or otherwise, and to pay all such individuals and entities in the usual course of business, and to do and perform or cause to be done and performed all other acts and things as are appropriate in the premises.

5. That pursuant to and in compliance with Rhode Island Supreme Court Executive Order No. 2000-02, this Court finds that the designation of the aforementioned person for appointment as Receiver herein is warranted and required because of the Receiver's specialized

The bank is authorized to advance payroll for the week ending April 4, 2015 in accordance with the existing loan documents.

expertise and experience in operating businesses in receivership and in administering non-routine receiverships which involve unusual or complex legal, financial, or business issues.

6. That the commencement, prosecution, or continuance of the prosecution of any action, suit, arbitration proceeding, hearing, or any foreclosure, reclamation, or repossession proceeding, in law or in equity or under any statute or otherwise, against the Respondents or any of their property, in any Court, agency, tribunal, or elsewhere, or before any arbitrator, or otherwise by any creditor, stockholder, corporation, partnership, or any other person, or the levy of any attachment, execution, or other process upon or against any property of Respondents, or the taking or attempting to take into possession any property in the possession of the Respondents, or of which the Respondents have the right to possession, or the cancellation at any time during the receivership proceeding herein of any insurance policy, lease, or other contract with Respondents, by any of such parties as aforesaid, other than the Receiver designated as aforesaid, or the termination of telephone, electric, gas, or other utility service to Respondents, by any public utility, without obtaining prior approval thereof from this Honorable Court, in which connection the Receiver shall be entitled to prior notice and an opportunity to be heard, are hereby restrained and enjoined until further Order of this Court.

7. That a Citation be issued to Respondents, returnable to the Superior Court sitting at KENT County at WARWICK, Rhode Island on the 27th day of APRIL, 2015 at 9:30 a.m. at which time and place this cause is set down for hearing on the prayer for the Appointment of a Permanent Receiver, that the Clerk of this Court shall give notice of the pendency of the Petition herein by publishing this "Order Appointing Temporary Receiver" once in The Providence Journal on or before APRIL 20th, 2015, and the Receiver shall give further notice by mailing, on or before APRIL 20th, 2015, a copy of the Order Appointing Temporary Receiver to each of Respondents' creditors, shareholders, and members whose address is known or may become known to the Receiver.

ENTERED as an Order of this Court this 2nd day of April, 2015.

ENTER:

[Signature]
 Associate Justice

Date: 4/2/15

ORDER:

[Signature]
 Clerk, Superior Court

Date: 4/2/15

Presented by:

/s/ Joseph M. DiOrio

Joseph M. DiOrio (#2616)

DiOrio Law Office

144 Westminster Street, Suite 302

Providence, RI 02903

401 632-0911

401 632-0751

imdiorio@dioriolaw.com


Exhibit B

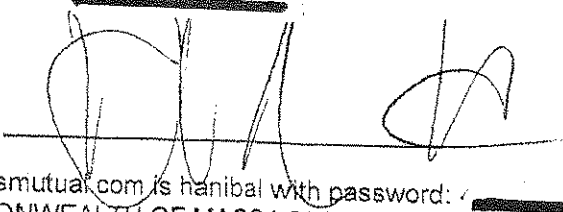

Date: April 1st, 2015

To: MASSMUTUAL 401K Plan Officer
To: Maryann Severance
HR and 401K Plan Administrator
Spectrum Analytical, Inc
830 Silver Street
Agawam, MA 01001

RE: Hanibal Tayeh 401K Plan

I, the undersigned, am authorizing the plan administrator of Spectrum Analytical to appoint Doug McVey, the CFO and Trustee of Environmental Compliance Services, as the 401k plan beneficiary for a period of time that will end at the time Spectrum Analytical, Inc pay in full the advanced money offered by ECS to Spectrum Analytical, Inc in the amount of ~~\$95,000~~ and it shall be paid from the account receivable of ECS analytical work provided to Spectrum Analytical, Inc.


Hanibal C. Tayeh, CEO of Spectrum Analytical, Inc


Note: Hanibal ID at www.massmutual.com is hanibal with password: 
COMMONWEALTH OF MASSACHUSETTS

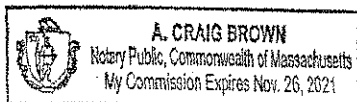
Hampden, ss.

On this 1st day of April, 2015, before me, the undersigned notary public, personally appeared Hanibal C. Tayeh, CEO of Spectrum Analytical, Inc, who proved to me through satisfactory evidence of identification, which was personal knowledge, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he signed it voluntarily for its stated purpose.


A. CRAIG BROWN

Notary Public

My Commission Expires: 11/24/20





ENVIRONMENTAL COMPLIANCE SERVICES, INC.

588 Silver Street, Agawam, MA 01001 tel 413.789.3530 fax 413.789.2776 www.ecsconsult.com

April 1, 2015

Hanibal Tayeh
Spectrum Analytical, Inc.
830 Silver Street, Agawam MA

Dear Hanibal,

Pursuant to your request and our conversation today, ECS is transferring \$95,000 to the Spectrum Analytical account at Westfield Savings (account number ending in 3976). This transfer represents prepayment for laboratory services that ECS anticipates using in the coming weeks. In exchange for this prepayment, Spectrum agrees to issue ECS a 10% discount against the future non-trust fund analytical services in April and May.

Best Regards,

A handwritten signature in dark ink, appearing to read "M. Heilstein".

Mark C Heilstein,
President, CEO
Environmental Compliance Services, Inc

A handwritten signature in dark ink, appearing to read "H. Tayeh".

Hanibal Tayeh,
Spectrum Analytical, Inc.
830 Silver Street, Agawam MA

Cc: Craig Brown, Doherty, Wallace, Pillsbury, and Murphy, P.C.
William Alpine, Environmental Compliance Services, Inc.

2118-7160-4 Westfield Bank

Processing Date 4/01/2015

Wire Transfer Request

TRANSACTION INFORMATION

Wire Type : Outgoing Domestic Wire
Wire Amount : \$69,663.02
Wire Fee : \$25.00
Advice Fee : \$0.00
Tran Acct : DEP [REDACTED] 3976
Fee Acct : DEP [REDACTED] .976
Payment Method : Account Withdrawal
Entry Batch : 208 Batch 1:30
Template Name : Default Outgoing
Online Inquiry : 2:09PM 4/01/2015

Bank Cust : Yes
Waive : No
Waive : A/A

Origin Date : 2:12PM 4/01/2015 Proc Date : 4/01/2015
WITS Ref Nbr : 39 Orig Branch : 300
Taken By : MGRBESIC / Branch 300
Entered By : MGRBESIC
Authorized By :
Concurred By :

Avail Bal : \$97,269.87
Orig Method : Voice
Posting : 2:12PM 4/01/2015

ORIGINATOR NAME / ADDRESS

ID Type : 1 Bank Account
Identifier : [REDACTED]
Name : Spectrum Analytical Inc
Name : Hanibal Tayeh
Address : 11 Almgren Dr
City : Agawam, MA 01001-3831

Voice :
Fax :

Commercial

RECEIVING INSTITUTION NAME / ADDRESS

ID Type : 2 ABA Number
Identifier : [REDACTED] BK AMER NYC
Name : BANK OF AMERICA, N.A., NY
City : NEW YORK, NY

BENEFICIARY NAME / ADDRESS

ID Type : 1 Bank Account
Identifier : [REDACTED]
Name : Emile C Tayeh
Address : 96 Main St
City : Bridgewater, MA 02324

Voice :
Fax :

WIRE INFORMATION

Bus Func/Type : CTR 1000

Initial Ref Nbr :

Local Instr Code :

Sender Ref Nbr : [REDACTED]

Originator to Ben : loan taken by Hanibal to pay Emile's loan

Customer Signature

Taken By

Callback To

Password / PIN #

Supervisor Approved

Fax To

Date

Date

Date

Date

The originator requests payment to be made to the beneficiary account or account number named above. The originator agrees that this wire transfer is irrevocable, once signed and understands that it is his/her responsibility to have collected funds available in his/her account at the time the wire transfer is sent. The originator also understands that Westfield Bank will not be liable for any charges, including but not limited to, any charges related to insufficient funds, or any losses, delays, and/or charges incurred as a result of incorrect wiring instructions.

WITS

2118-7160-4 Westfield Bank

Processing Date 4/01/2015

Wire Transfer Request

TRANSACTION INFORMATION

Wire Type : Outgoing Domestic Wire
Wire Amount : \$24,000.00 Bank Cust : Yes
Wire Fee : \$25.00 Waive : No
Advice Fee : \$0.00 Waive : A/A
Tran Acct : DEF [REDACTED] 3976
Fee Acct : DEP [REDACTED] 3976
Payment Method : Account Withdrawal
Entry Batch : 208 Batch 1:30
Template Name :
Online Inquiry : 2:22PM 4/01/2015

Origin Date : 2:23PM 4/01/2015 Proc Date : 4/01/2015
WITS Ref Nbr : 41 Orig Branch : 300
Taken By : MGRBESIC / Branch 300
Entered By : MGRBESIC
Authorized By :
Concurred By :
Avail Bal : \$27,381.85
Orig Method : Voice
Posting : 2:23PM 4/01/2015

ORIGINATOR NAME / ADDRESS

ID Type : 1 Bank Account
Identifier : [REDACTED]
Name : Spectrum Analytical Inc
Name : Hanibal Tayeh
Address : 11 Almgren Dr
City : Agawam, MA 01001-3831

Voice :
Fax : Commercial

RECEIVING INSTITUTION NAME / ADDRESS

ID Type : 2 ABA Number
Identifier : [REDACTED] BK AMER NYC
Name : BANK OF AMERICA, N.A., NY
City : NEW YORK, NY

BENEFICIARY NAME / ADDRESS

ID Type : 1 Bank Account
Identifier : [REDACTED]
Name : Hanibal Technology LLC
Address :
City : Agawam, MA 01001

Voice :
Fax :

WIRE INFORMATION

Bus Func/Type : CTR 1000
Initial Ref Nbr :
Originator to Ben : loan taken by Hanibal to pay different loan

Local Instr Code :
Sender Ref Nbr : [REDACTED]

Customer Signature

Taken By

Callback To

Password / PIN #

Supervisor Approved

Fax To

Date

Date

Date

Date

The originator requests payment to be made to the beneficiary account or account number named above. The originator agrees that this wire transfer is irrevocable, once signed and understands that it is his/her responsibility to have collected funds available in his/her account at the time the wire transfer is sent. The originator also understands that Westfield Bank will not be liable for any charges, including but not limited to, any charges related to insufficient funds, or any losses, delays, and/or charges incurred as a result of incorrect wiring instructions.

WITS

Page 1

4/01/2015 2:23PM

Exhibit C

Case Number: WC-2015-0155
 Filed in Kent County Superior Court
 Submitted: 4/24/2015 4:05:40 PM
 Envelope: 169637
 Reviewer: Demonica Lynch



America's Most Convenient Bank®

February 23rd, 2015

Dr. Hanibal C. Tayeh
 President-CEO
 SPECTRUM ANALYTICAL, INC
 830 Silver Street
 Agawam, MA 01001

RE: Proposal Terms

Dear Dr. Tayeh:

It is my pleasure to provide you with the following financing commitment from TD Bank:

Co-Borrowers: Spectrum Analytical, Inc. (SA) and Hanibal Technology, LLC

Facilities:

- 1- \$4,500,000 Formula-Based Revolving Line of Credit
- 2- \$2,500,000 Commercial Mortgage
- 3- \$2,250,000 Term Loan

Purpose: All- Working Capital and acquisition financing to replace facilities with BankRI

Maturity

- 1- Two Years from Closing
- 2- Ten Years from Closing
- 3- Five Years from Closing

Pricing:

- 1- Prime
- 2- 50 basis points over the FHLB five year classic rate, rate to reset after year five for the next five year period
- 3- 275 basis points over the FHLB five year amortizing rate

Repayment

- 1- Interest only
- 2- Principal plus interest based upon a 20 year mortgage style amortization schedule
- 3- Principal plus interest based upon a 7 year amortization schedule with a balloon payment at the end of year five

Formula:

- 1- 80% of eligible accounts receivable
- 2- Limited to 80% of combined current appraisal value of the three properties
- 3- 80% of equipment valuation

Collateral: First security interest in all assets of SA and Hanibal Technology, LLC. First mortgagee on the three properties located in Agawam, MA and North Kingstown, RI. All facilities to be cross-collateralized and cross-defaulted.

Guarantors: Dr. Hanibal C. Tayeh

Member FDIC

Equal Housing Lender

Case Number: WC-2015-0155
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America's Most Convenient Bank®

Other Terms and Conditions-All Facilities

**Financial
Covenants:**

Minimum Debt Service Coverage Ratio of 1.25x. Debt Service Coverage Ratio defined as Operating Cash Flow (OCF) divided by Debt Service Requirements (DSR). Operating Cash Flow defined as earning before interest, taxes, plus depreciation/amortization, minus unfunded capital expenditures and dividends. DSR defined as interest expense and current maturities of long term debt. Covenant to be tested on a rolling four quarter basis.

Leverage as defined as Senior Liabilities divided by Net Worth, not to exceed 3.5:1 at 12/31/15, reducing to 3.0:1 at 12/31/16 and 2.5:1 for the remaining years of the facilities. Covenant to be tested on a quarterly basis.

Unless accepted, this commitment will expire on March 31, 2015.

Sincerely,

Gregg Desmarais

Vice President of Commercial Lending

Accepted by:

Spectrum Analytical, Inc. Featuring Hamibal Technology

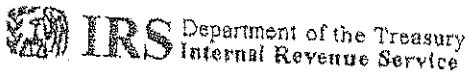
Title:

Date:

3/15/15

Exhibit D

Case Number: WC-2015-0155
Filed in Kent County Superior Court
Submitted: 4/24/2015 4:05:40 PM
Envelope: 169637
Reviewer: Demonica Lynch



P.O. Box 480 Stop 660
Holtsville NY 11742-0480

In reply refer to: 0858142621
Sep. 24, 2014 LTR 681C 0
201409 15
00005694
BODC: SB

HANIBAL TECHNOLOGY LLC
830 SILVER ST
AGAWAM MA 01001-2990

017394 Taxpayer Identification
Number: [REDACTED]

Tax Period (s) : Sep. 15, 2014

Dear Taxpayer:

Thank you for your correspondence dated Sep. 15, 2014.

We accept your documents and we have updated your account to reflect the information submitted.

We are required by law to audit your account prior to accepting payments. You will not be charged a penalty of 0.5% and up to 25% of the unpaid amount due quarterly until the audit is complete. (IRC Section 6651)

We scheduled our on-site audit on Oct. 9, 2014 at 10:00 AM.

You are required to prepare all documents/deposit receipts for the period of Jan. 1, 2014 through Sep. 15, 2014.

You are required to prepare all documents/deposit receipts for the two cash deposits in the amount of \$2,100,000 your company made into Bank of America last two months.

For more information about tax documents and penalties, go to www.irs.gov.

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Reviewer: Demonica Lynch

In reply refer to: 0858142621
Sep. 24, 2014 LTR 681C 0
201409 15
00005694
BODC: SB



HANIBAL TECHNOLOGY LLC
830 SILVER ST
AGAWAM MA 01001-2990

017394

Sincerely yours.

Rebecca Burgess
Operations 3 Manager

Enclosure (s):
Envelope
To: Internal Revenue Service
CSC
Cincinnati OH 45999

Case Number: WC-2015-0155
Filed in Kent County Superior Court
Submitted: 4/24/2015 4:05:40 PM
Envelope: 169637
Reviewer: Demonica Lynch

In reply refer to: 0858142621
Oct. 09, 2014 LTR 681C 0
201410 09
00005694
BODC: SB

Page 2

HANIBAL C TAYEH
HANIBAL TECHNOLOGY LLC
830 SILVER ST
AGAWAM MA 01001-2990

017394

Q-2

State your ownership interest, address, name of Officers, business type, business status and the Tax Identification numbers of:

- 1-Spectrum Analytical, Inc
- 2-Hanibal Technology, LLC
- 3-SandCastle Technology, LLC

Q-3

Our Records indicate that you made several interest payments to: Domenick Cardinale, Jr; Karl Denfeld; Mark Hellstein; Kevin Sheehan; Michael Fiorini; Emil Kazcka, Jr. in 2013 and 2014. State the total amounts for each individual

Q-4

State you \$ value equity in SandCastle Technology, LLC for the years 2012, 2013 and 2014

Q-5

What is your personal and business relationship with Souad Fahd Metri and explain the reasoning of using your personal residence address in the US to support Souad Fahd Metri's financial account address in Byblos Bank-Halba/ Lebanon?

Q-6

State your relationship as the Join-partner and or participant of the current bonds, retainers, Stocks retirements and CD (s) with:
Yara H. Tayeh in Westfield Bank CD for value of \$16,810.00
New England Disposal Technology, LLC in Chase Bank for the value of \$425,000.00



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 BODC: SB

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HANIBAL C TAYEH
 HANIBAL TECHNOLOGY LLC
 830 SILVER ST
 AGAWAM MA 01001-2990

017394 Q-6 (continued)

Lester and Halpern in TD Bank for the value of \$740,000.00
 Souad H. Tayeh in Mass Mutual for the value of \$486,000.00

Q-7

Our Records indicate that you made several wire transfers to various account (s) outside the United States of America. State your relationship with each beneficiary, the purpose of the monetary transfer; and if the transfer was done on behalf of someone else;

\$6,500.00 to Audi Bank in Jbeil-Lebanon (BEN. Raymond El-Shami); 2001
 \$90,000.00 to Canada National bank in Montreal-Canada (BEN. Fawaz Metri); 2003
 \$210,000 to Canada National bank in Montreal-Canada (BEN. Fawaz Metri); 2004
 \$60,000.00 to Byblos Bank in Halba-Lebanon (BEN. Souad Metri); 2010
 \$40,000.00 to Byblos Bank in Halba-Lebanon (BEN. Souad Metri); 2011
 \$25,000.00 to Byblos Bank in Halba-Lebanon (BEN. Souad Metri); 2012
 \$20,000.00 to Byblos Bank in Halba-Lebanon (BEN. Souad Metri); 2013
 \$10,000.00 to Byblos Bank in Halba-Lebanon (BEN. Souad Metri); 2014
 \$1,500 to Canada National bank in Montreal-Canada (BEN. Fawaz Metri); 2014

Q-8

Our records indicate that you have an active account(s) outside the United States of America; State the current \$value of each account balance, Sum of all debits in 2013/2014; Sum of all credits in 2013/2014; The Purpose of opening each account outside the US.
 Audi Bank in Beirut-Lebanon (BEN. Hanibal Tayeh) Open Bal. \$1,000.00 and End. Bal. \$400.00 in 2013



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 201410 09
 00005694
 BODC: 58

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HANIBAL C TAYEH
 HANIBAL TECHNOLOGY LLC
 830 SILVER ST
 AGAWAM MA 01001-2990

017394

Q-8 (continued)

Byblos Bank in Jbeil Lebanon (BEN. Hanibal Tayeh) open Bal. \$1,000.00 and
 End. Bal. \$1,013.00 in 2013
 Byblos Bank in Jbeil Lebanon (BEN. Hanibal Technology, LLC) open Bal.
 \$2,100.00 and End. Bal. \$2,132.00 in 2013

Q-9

Our Records indicate that your accounts listed below were compromised under
 Fraud measurement control; State the cause(s) of the reported fraud in each
 account and the corrective actions taken to remedy your compromised ac-
 counts:

Citi Cards in 2009; 2013

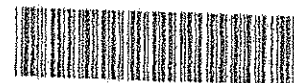
Samba Bank Wire Transfer to Hanibal Technology, LLC Bank of America account
 in 2013//\$1,000,000.00//\$2,500,000.00//and in 2014//\$1,600,000.00//
 Hanibal Technology, LLC Bank of America VISA Card in 2014

Q-10

Our records indicate that you received an excess amount of \$87,000.00
 Pre-Medical expenses payments from Commerce Insurance as a result of your
 injury in Sep. 23, 2008. State if all \$ value or partial \$ value was reported as
 income revenue 2010 Tax Period. If a partial or none was reported, state the
 cause of failing the full \$ value reporting.

Q-11

Our records indicate that you received an excess of cash/check deposits in
 2010; 2011; 2012 from Canadian source(s); State the taxable status of each
 deposit; and if it is was not taxable; Explain and State if you have reported
 the earned interests as an income for the said years above.



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 00005694
 BODC: SB
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HANIBAL C TAYEH
 HANIBAL TECHNOLOGY LLC
 830 SILVER ST
 AGAWAM MA 01001-2990

017394

We are required to notify you if any supported documents are prompted after reviewing your responses of the exit audit questions.

You are required to sign in the presence of a notary public the following statements:

I, the undersigned; attest in the best of my knowledge and under the penalties of the Federal Laws of the United States of America that my statement is confirmed to be truthful and accurate.

 Your Full Name ()-()-()

 Your Social Security _____

 Your Signature

COMMONWEALTH OF MASSACHUSETTS

Hampden, ss.

On this ____ day of October, 2014, before me, the undersigned notary public, personally appeared Hanibal C. Tayeh, Manager of Hanibal Technology, LLC, who proved to me through satisfactory evidence of identification, which was _____, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he signed it voluntarily for its stated purpose.

 Notary Public
 My Commission Expires:

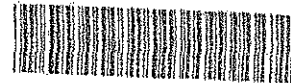


Exhibit E



Samba Financial Group

King Abdullah Bin Abdulaziz Road-Malaz Area
Riyadh 11421 Saudi Arabia
P.O. Box 833
Tel: 800 124-2000
Fax: (+966-1) 479-9725
SWIFT CODE: SAMBSARIRCS

IRREVOCABLE LETTER OF CREDIT No. SA00052265/H78 Page One (1)

GURANTEE NUMBER	SA00052265/H78
CURRENCY	US DOLLARS
PRINCIPAL AMOUNT	\$30,000,000.00
	(THIRTY MILLION UNITED STATES DOLLAR)
DATE OF ISSUE	APRIL 23rd, 2013
MATURITY DATE	APRIL 23rd, 2014
BENEFECIARY:	APPLICANT:
HANIBAL TECHNOLOGY, LLC	AL-ZORA COMPANY
830 SILVER STREET	9 WADI JINAH STREET
AGAWAM, MASSACHUSETTS 01001	SULAIMANIA, RIYADH 11423
UNITED STATES OF AMERICA	KINGDOM OF SAUDI ARABIA
TEL: +1 (413) 531-3261	TEL: +966 (1) 4632622

Samba Financial Group ("Bank") hereby establishes in favor of Hanibal Technology, LLC a United States-Massachusetts Limited Liability Company EIN Number [REDACTED] ("Beneficiary"), for the account of Al-Zora Company, a Saudi Arabia company in 9 Wadi Jinah Street, Sulaimania-Riyadh ("Customer"), an Irrevocable Letter of Credit in the amount of Thirty Million US Dollars (\$30,000,000.00) available by immediate payment upon presentation at Bank's office at King Abdullah Bin Abdulaziz Road-Malaz Area, Riyadh 11421 Saudi Arabia of Beneficiary's sight draft(s) in an amount not exceeding \$30,000,000 and each sight draft must bear the reference: "Drawn on Samba Financial Group Irrevocable Letter of Credit No. SA00052265/H78, dated April 23rd, 2013."

In addition, Beneficiary's sight draft(s) must be accompanied by this Irrevocable Letter of Credit and an Affidavit of Certification in the form attached hereto as Exhibit A (the "Affidavit"). The Affidavit shall certify that Customer has failed to meet its obligations under the terms of the Binding Agreement dated December 19th, 2012 between Hanibal Technology, LLC (USA), AL-Zora Company and The Consumer Protection Association In Saudi Arabia for the formation of Spectrum Analytical Saudi Arabia (S2A2) and according to the proposal No. SA-KSA 01-25-2012 and the formation of King Saud University Academic research Center of Excellence . Upon presentation of such Affidavit in compliance with the terms contained herein, Bank shall honor the accompanying sight draft(s) and shall not be required to determine questions of fact or law between Beneficiary and Customer.



Samba Financial Group

King Abdullah Bin Abdulaziz Road-Malaz Area
Riyadh 11421 Saudi Arabia
P.O. Box 833
Tel: 800 124-2000
Fax: (+966-1) 479-9725
SWIFT CODE: SAMBSARIRCS

IRREVOCABLE LETTER OF CREDIT No. SA00052265/H78 Page Two (2)

This Irrevocable Letter of Credit sets forth the full understanding of the parties hereto and Bank hereby promises to Beneficiary that any drafts drawn under or in substantial compliance with the terms of this Irrevocable Letter of Credit will be duly honored if presented to Samba Financial Group at King Abdullah Bin Abdulaziz Road-Malaz Area, Riyadh 11421 Saudi Arabia on or before April 23rd, 2014.

This Irrevocable Letter of Credit is transferable.

This Irrevocable Letter of Credit is subject to the most recent edition of the Uniform Customs and Practice for Documentary Credits published by the International Chamber of Commerce. The forum for all disputes regarding this letter of credit shall be the District Court for the Kingdom of Saudi Arabia.

Very truly yours,

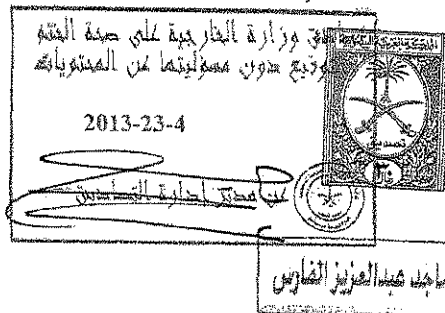
Samba Financial Group

Bank Seal ختم المصرف

Mr. Eisa Al Eisa
Chief Executive Officer



Cc: CHASE BANK-Boston, Massachusetts-USA
Cc: Bank of America, Massachusetts, USA
Cc: Dr. Waleed Alrawaf Chairman of Al-Zora Company
Cc: Mohammed Salman-Bank Al Jazeera Director
Cc: Dr. Nasser Al Tweem-Consumer Protection Association
Chairman
Cc: Riyadh Chamber of Commerce
Cc: Embassy of the United States of America in Riyadh





Samba Financial Group

King Abdullah Bin Abdulaziz Road-Malaz Area
Riyadh 11421 Saudi Arabia
P.O. Box 833
Tel: 800 124-2000
Fax: (+966-1) 479-9725
SWIFT CODE: SAMBSARIRCS

IRREVOCABLE LETTER OF CREDIT No. SA00052265/H78 Page One (1)

GURANTEE NUMBER
CURRENCY
PRINCIPAL AMOUNT

SA00052265/H78
US DOLLARS
\$30,000,000.00

(THIRTY MILLION UNITED STATES DOLLAR)

DATE OF ISSUE
ORIGINAL MATURITY DATE
EXTENDED MATURRITY DATE:

APRIL 23rd, 2013
APRIL 23rd, 2014
OCTOBER 23rd, 2015

BENEFECIARY:
HANIBAL TECHNOLOGY, LLC
830 SILVER STREET
AGAWAM, MASSACHUSETTS 01001
UNITED STATES OF AMERICA
TEL: +1 (413) 531-3261

APPLICANT:
AL-ZORA COMPANY
9 WADI JINAH STREET
SULAIMANIA, RIYADH 11423
KINGDOM OF SAUDI ARABIA
TEL: +966 (1) 4632622

Dear Beneficiary:

SAMBA Bank is pleased to extend the maturity date of the above referenced Irrevocable Letter of Credit # SA00052265/H78 until April 23rd, 2015. Please keep this letter attached with the original IR. LC when prompted for future financing transactions.

Very truly yours,

Samba Financial Group

Mr. Eisa Al Eisa
Chief Executive Officer

Cc: CHASE BANK-Boston, Massachusetts-USA
Cc: Bank of America, Massachusetts, USA
Cc: Dr. Waleed Alrawaf Chairman of Al-Zora Company
Cc: Dr. Nasser Al Tweem-Consumer Protection Association
Chairman
Cc: Embassy of the United States of America in Riyadh



رقم الصادر :

التاريخ : ١٤٣٥/٦/٢٩ هـ ، الموافق : ٢٠١٤/٤/٢٩ م

ختم المصرف Bank Seal

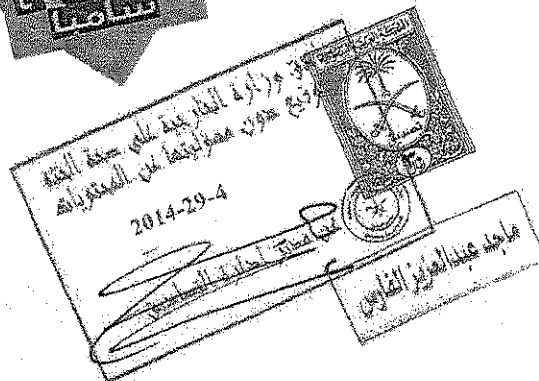


Exhibit F

BANKRI

BANKRHODEISLAND.COM

*One Turks Head Place, 16th Floor
Providence, RI 02903
P: 401-574-1665 C: 401-465-0197*

Date: March 18th, 2015

VIA UPS OVERNIGHT MAIL AND EMAIL

Ms. Turner Smith
BBO No. 684750
Assistant Attorney General
Environmental Protection Division
One Ashburton Place, 18th Floor
Boston MA 02108

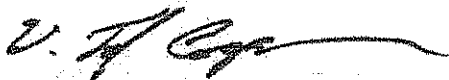
RE: Irrevocable Letter of Credit

Dear Ms. Smith,

Bank of Rhode Island RI is pleased to provide the office of Attorney General the Irrevocable Letter of Credit (IRLC) in the amount of **SIX HUNDRED FIFTY THOUSAND DOLLARS** (\$650,000.00) on Behalf of Spectrum Analytical, Inc and in response to your demand letter dated March 2nd, 2015 sent via certified mail to our client entailing your order to purchase the remaining equipments for the recovery of Methylene Chloride in the said laboratory.

If you have any question, please do not hesitate to call me.

Sincerely,



W. Timothy Coggins

Senior Vice President - Team Leader
One Turks Head Place, 16th Floor
Providence, RI 02903
P: 401-574-1665 C: 401-465-0197
tcoggins@bankri.com

Exhibit G



*One Turks Head Place, 16th Floor
Providence, RI 02903
P: 401-574-1665 C: 401-465-0197*

BANKRHODEISLAND.COM

Date: January 28th, 2015

Dr. Hanibal Tayeh, President-CEO
Spectrum Analytical, Inc Featuring Hanibal Technology
830 Silver Street
Agawam, MA 01001

RE: Board of Directors Decision

Dear Dr. Tayeh,

Per our meeting yesterday, the board of directors decided to amend its decision to close Spectrum Analytical, Inc accounts due to the constant false commitments issued by the international project in Saudi Arabia officers and resulted in over \$5,000,000.00 of debt in your company. I understand you paid two years of your business profits after the Federal tax payments which reduced the losses in cash and your firm still owe the amount of \$1,714,000.00. As a result, it is our decision to keep the accounts if:

1-Spectrum Analytical, Inc pays off the remaining owed debt \$1,714,000.00 by January 31st, 2015 or;

2-Spectrum Analytical, Inc processes an extensive employees lay off for 48 employees by the same date above.

Therefore, if either item 1 or 2 above is not complete, all accounts will be closed by Saturday January 31st, 2015 at 12 midnight.

We apologize for the inconvenience, and we feel strongly that we were very patient for over two years while no US dollar has been processed into your account from the Saudi Arabia international project and Spectrum just admitted its failure with all projects according to your CPA letter of losses.

TIMOTHY COGGINS

W. Timothy Coggins

Senior Vice President - Team Leader
One Turks Head Place, 16th Floor
Providence, RI 02903

Exhibit H

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Page 1 of 1

Jaime Flores [Agawam]

From: Jaime Flores [Agawam]
Sent: Monday, March 16, 2015 8:52 AM
To: Hanibal Tayeh [Agawam]
Subject: RE: International Invoice for February

Hanibal,

I can not. I am standing firm on this. With sales being done and finalized it will now show that the sales numbers are being manipulated which is unethical and can be considered fraudulent.

Jaime

From: Hanibal Tayeh [Agawam]
Sent: Monday, March 16, 2015 8:38 AM
To: Jaime Flores [Agawam]
Subject: International Invoice for February

Jaime,

I understood your reasoning behind declining the add such invoice sent last time. However, and in order to enhance our financial positions with new proposed banks, can you enter it manually as Amy did before?

Regards,



Hanibal C. Tayeh, Ph.D.
President-CEO-Treasurer

SPECTRUM ANALYTICAL, INC.
FEATURING HANIBAL TECHNOLOGY
830 Silver Street
Agawam, MA 01001
Phone: (800) 789-9115
Cell: (413) 531-3261
Fax: (413) 789-4076

Confidentiality Statement

The information contained in this transmission is intended for the exclusive use of the individual named above and is privileged and confidential. If you are not the intended recipient, you are hereby notified that any form of dissemination of this communication is strictly prohibited. If you have received this transmission in error, please immediately notify Spectrum Analytical at (413) 789-9018.

3/25/2015

Jaime Flores [Agawam]

From: Jaime Flores [Agawam]
Sent: Thursday, March 12, 2015 1:43 PM
To: Hanibal Tayeh [Agawam]
Cc: Sylvia Snopek [Agawam]
Subject: RE: January Closing
Attachments: RE: Invoice to HTECH for November

Hanibal,

I am sorry but I can not. This means Sylvia is now doing her work twice and is not able to get her other stuff done which I need her to focus on. This will also delay me getting other February items checked off that I need done. I had previously sent you an email (see attached) after this situation arose last time which we did that last time. It is extremely time consuming to do things twice especially since we are short handed already.

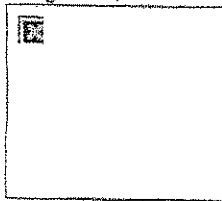
Jaime Flores

From: Hanibal Tayeh [Agawam]
Sent: Thursday, March 12, 2015 1:35 PM
To: Jaime Flores [Agawam]
Cc: Sylvia Snopek [Agawam]
Subject: RE: January Closing

Jaime,

Can you do it for me as an exceptional step?

Regards,



Hanibal C. Tayeh, Ph.D.
President-CEO-Treasurer

SPECTRUM ANALYTICAL, INC.
FEATURING HANIBAL TECHNOLOGY

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3/25/2015

immediately notify Spectrum Analytical at (413) 789-9018.

From: Jaime Flores [Agawam]
Sent: Thursday, March 12, 2015 1:34 PM
To: Hanibal Tayeh [Agawam]
Cc: Sylvia Snopek [Agawam]
Subject: RE: January Closing

Hanibal,

Sales were finalized and reports were done 2 days ago for February. They have been closed.

Regards,

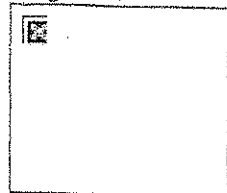
Jaime

From: Hanibal Tayeh [Agawam]
Sent: Thursday, March 12, 2015 1:33 PM
To: Jaime Flores [Agawam]
Cc: Sylvia Snopek [Agawam]
Subject: RE: January Closing

Jaime,

Please charge HTECH the amount of \$450K for February.

Regards,



Hanibal C. Tayeh, Ph.D.
President-CEO-Treasurer

SPECTRUM ANALYTICAL, INC.
FEATURING HANIBAL TECHNOLOGY

830 Silver Street
Agawam, MA 01001
Phone: (800) 789-9115
Cell: (413) 531-3261
Fax: (413) 789-4076

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3/25/2015

From: Jaime Flores [Agawam]
Sent: Thursday, March 12, 2015 12:44 PM
To: Nicole Leja [Agawam]; Brian Spann [Tampa]; Yihai Ding [RI]; Hanibal Tayeh [Agawam]
Cc: Kevin Dunham [Tampa]
Subject: January Closing

Good afternoon,

The January closing is at a standstill for the time being. The accountant still has to provide me the monthly depreciation and amortization entries and I also need the 2015 budgets from the locations (I only sent this to you last week). Once I have all these I will be able to finish January. I'm working on what I can for February so this can be done right away after January.

Regards,

Jaime Flores
CFO
Spectrum Analytical, Inc.
Featuring Hanibal Technology
830 Silver St
Agawam, MA 01001
(413) 789-9018 ext 145
(413) 789-4076 fax

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3/25/2015

Exhibit I

John Dorsey

From: Kevin Dunham [Tampa]
Sent: Tuesday, December 31, 2013 10:17 AM
To: Hanibal Tayeh [Agawam]
Cc: Kevin Dunham [Tampa]
Subject: RE: Lab Directorship weekly update - for 12/30/2013

I think if we reduce December, January will suffer, we likely cannot have both

As I mentioned before, Feb and March to be very good so my thinking was to boost December, have a bad January but still have Feb and March to make up the first quarter

If you recall my plan to boost December was to invoice the samples on Hold from several big projects, then credit them out in January

Let's talk more about it as soon as you have time.

From: Hanibal Tayeh [Agawam]
Sent: Tuesday, December 31, 2013 10:11 AM
To: Kevin Dunham [Tampa]
Subject: Re: Lab Directorship weekly update - for 12/30/2013

Kevin,

Do what is needed to reduce the losses for Dec. and keep good January.

Hanibal Tayeh, Ph.D
President
Spectrum Analytical, Inc
Featuring Hanibal Technology
830 Silver Street
Agawam, MA 01001

Sent From iPhone

On Dec 31, 2013, at 8:14 AM, "kdunham@pelab.com" <kdunham@pelab.com> wrote:

Ok.

We talked about billing the "hold samples" and perhaps other Creative billing to boost Tampa revenue for December closer to break even and result in a positive net for the year. At januarys expense

Since our conversation you have been in a bank audit and I didn't want to continue as we discussed until I had a chance to make sure it was still good with you

K
Sent via BlackBerry from T-Mobile

From: "Hanibal Tayeh [Agawam]" <hanibal@spectrum-analytical.com>
Date: Tue, 31 Dec 2013 07:56:10 -0500
To: <kdunham@pelab.com>
Subject: Re: Lab Directorship weekly update - for 12/30/2013

In my way to Sutton, MA and then Providence, RI. May be after 3

Hanibal Tayeh, Ph.D
President
Spectrum Analytical, Inc
Featuring Hanibal Technology
830 Silver Street
Agawam, MA 01001

Sent From iPhone

On Dec 31, 2013, at 7:48 AM, "kdunham@pelab.com" <kdunham@pelab.com> wrote:

Let's talk this morning. Do you have any Openings
Sent via BlackBerry from T-Mobile

-----Original Message-----

From: "Hanibal Tayeh [Agawam]" <hanibal@spectrum-analytical.com>
Date: Tue, 31 Dec 2013 01:01:53
To: Brian Spann [Tampa] <bspann@pelab.com>; Nicole Leja
[Agawam] <nleja@spectrum-analytical.com>
Cc: Kevin Dunham [Tampa] <kdunham@pelab.com>
Subject: RE: Lab Directorship weekly update - for 12/30/2013

Brian and Kevin,

Your December revenue is very embarrassing and it will result on major losses.
What were the measures you both took to minimize such impact in terms of
operation efficiency and marketing?

Regards,

Hanibal C. Tayeh, Ph.D.
President-CEO-Treasurer

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From: Brian Spann [Tampa]
Sent: Monday, December 30, 2013 4:11 PM
To: Nicole Leja [Agawam]
Cc: Hanibal Tayeh [Agawam]; Kevin Dunham [Tampa]
Subject: Lab Directorship weekly update - for 12/30/2013

Backlog – Dec rec ~ 80K expect Jan to be ~200 or better.
Clearing out all QC items. LODV, LOQV, MDLs and preparing for Audit.

Average TAT

L1 – less than 5 days

L2-3 –less than 14 days

Instrument /Technical issues

none

Instrument needs -
Upgrade SVMS02 when possible.

QA status
Jan 13-Jan 17 - FLDOH Assessment
Submitting QB for CLP
Setting up and starting initial assessment for SOM 2.1

Audits upcoming:
None

Personnel issues

Have any employees in your changed positions this week? no
Have any employees participated in any internal training? no
Have training evaluation forms been completed? no
Have any employees participated in any training provided by an outside source? No
Do any employees have any outstanding human resource issues? No

Overtime –
SVOA- 0
VOA – 0
Log in - 0
inorg – 0

Expenses – being monitored and controlled.

Cost/efficiency projects:
No new projects

Key Leader Potential

Inter-company communication – Very Good

Sample Container Status:

Being monitored and controlled.

Other:
none

IT projects:

See Jake's update.

Brian Spann
Lab Director, Florida Division
Spectrum Analytical, Featuring Hanibal Technology
813-888-9507 office
813-503-9813 mobile
<Spectrum Logo with HT Signature dup.bmp>

Exhibit J

John Dorsey

From: Nicole Leja [Agawam] <nleja@spectrum-analytical.com>
Sent: Friday, April 03, 2015 5:06 PM
To: W. Mark Russo, Esq.; John Dorsey
Cc: 'seth@ssconsultingri.com'
Subject: FW: Do Not Worry

Hello,

Hanibal had two emails, hanibal@spectrum-analytical.com and HTconfidential@spectrum-analytical.com. The HTconfidential was still working until a few minutes ago, Seth instructed me to have Mark Fellows stop access.

This email was sent a short time ago.

Nicole

From: HT Confidential
Sent: Friday, April 03, 2015 4:15 PM
To: Elie Makhoul [Agawam]; Raymond C. Tayeh [RI]
Cc: Ghadi Tayeh [Agawam]
Subject: Do Not Worry

Hi Guys, I am in London going to Riyadh. I am still the owner but the bank wants to protect its business interest. I will turn the table on them shortly. Few days only

Regards,

Hanibal C Tayeh, Ph.D
President-CEO
SPECTRUM ANALYTICAL, INC
830 Silver Street
Agawam, MA 01001

Sent from my iPhone